

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
School Finance Section
2001-2002 Revisions to the **Missouri Financial Accounting Manual**
Revenue Object Code and Function Code Changes Effective for the **Fiscal Year 2001-2002**

Revenue Codes

		<u>Federal Properties</u>
		<u>Placement Was:</u>
Placement Change	5231	Placed in the General or Special Revenue Fund at the discretion of the local board.
		<u>Changed To:</u>
		Placed in each fund in the same proportion as the fund levy is to the total adjusted levy.
		<u>School Renovation, IDEA, and Technology Grant</u>
		Amounts received through the School Renovation, IDEA, and Technology Grants designed to help LEAs make school repairs and meet special education and renovation related technology expenses.
Code Added	5491	Placed in the General (Incidental) Fund EXCEPT that revenues received for capital projects purposes shall be placed in the Capital Projects Fund.
		<u>Title & Description Was:</u>
		<u>Transportation Amounts Received from Other LEAs</u>
		Amounts received for interdistrict transportation of other districts' students and amounts received from a district serving as fiscal agent for Early Childhood Special Education (ECSE) transportation.
Title & Description Changed	5841	<u>Changed To:</u>
		<u>Transportation Amounts Received From Other LEAs for Non-Handicapped Transportation</u>
		Amounts received through interdistrict contract for transportation of an other school district's non-handicapped students.
		<u>Transportation Amounts Received From Other LEAs for Handicapped Transportation</u>
Code Added	5842	Amounts received through an interdistrict contract for transportation of an other school district's handicapped students (includes amounts received from a district serving as a fiscal agent for ECSE transportation).
		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.

Function Codes

Code Deleted	1101	<u>Early Childhood</u>
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Title & Description Change	2555	<p><u>Title & Description Was:</u></p> <p><u>Payments to Other Districts for Transportation</u></p> <p>Amounts paid to another school district for pupil transportation services, except amounts for handicapped routes.</p> <p><u>Changed To:</u></p> <p><u>Payments to Other Districts for Non-Handicapped Transportation</u></p> <p>Amounts paid to another school district for non-handicapped student transportation services provided through an interdistrict contract.</p>
Code Added	2556	<p><u>Payments to Other Districts for Handicapped Transportation</u></p> <p>Amounts paid to another school district for handicapped student transportation services provided through an interdistrict contract.</p>
Description Change	3500	<p><u>Early Childhood Program</u></p> <p><u>Description Was:</u></p> <p>Activities providing programs for Parents As Teachers and for three and four year old children, outside of regular classroom settings, by screening, and through parent education. Direct instruction programs should be in Function 1101, Early Childhood, or Function 1281, Special Education.</p> <p><u>Changed To:</u></p> <p>Activities providing programs for three and four year old children.</p>
Code Added	3501	<p><u>Early Childhood Program</u></p> <p>Activities providing programs for Parents As Teachers and for three and four year old children, outside of a regular classroom setting, by screening, and through parent education and including custody and/or childcare services. Expenditures for early childhood special education programs should be reported in function code, Special Education.</p> <p>Note: This code number was changed to 3511 starting July 1, 2002.</p>
Code Added	3502	<p><u>Early Childhood Instruction</u></p> <p>Learning experiences in a classroom setting for three and four year old children that promotes cognitive, physical, social, and emotional development and provide a solid foundation for later knowledge and skill acquisition to enable the child to enter kindergarten ready to succeed.</p> <p>Note: This code number was changed to 3512 starting July 1, 2002.</p>